### THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA

### **BASIC FINANCIAL STATEMENTS**

AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

Under provisions of state law, this report is a public document Acopy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate, at the office of the parish clerk of court.

Release Date FEB 2 7 2013

## THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

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### INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Rhonda Covington
The District Public Defender
Twentieth Judicial District of Louisiana
P O. Box 68
Clinton, Louisiana 70722

We have reviewed the accompanying financial statements of the governmental activities of the District Public Defender, Twentieth Judicial District of Louisiana as of and for the year ended June 30, 2012, which collectively comprise the Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Twentieth Judicial District Public Defender Board's management.

Our review was conducted in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards issued by the Comptroller General of the United States of America. A review consists principally of inquiries of Board personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated December 10, 2012, on the results of our agreed-upon procedures.

Management's discussion and analysis and the budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Mary Sue Stages, CPA

A Professional Accounting Corporation

Maryon Stags, CA

Baker, LA

December 10, 2012

### REQUIRED SUPPLEMENTAL INFORMATION (PART 1 OF 2)

The purpose of this section is to offer management's discussion and analysis of the District Public Defender, Twentieth Judicial District of Louisiana's (hereafter referred to as the Public Defender) financial performance during the year ended June 30, 2012 It should be read in conjunction with the financial report taken as a whole

### OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

These financial statements are comprised of three components - (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplemental information contained in this report.

Government-wide Financial Statements. The government-wide financial statements present financial information for all activities of the Public Defender from an economic resources measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Public Defender's overall financial status. They include a statement of net assets and statement of activities.

Statement of Net Assets This statement presents information on all of the Public Defender's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Public Defender is improving or not.

Statement of Activities This statement presents information showing how the Public Defender's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Public Defender's financial reliance on general revenues.

Both government-wide financial statements distinguish functions of the Public Defender that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities) The governmental activities of the Public Defender include activities related to public defense.

The government-wide financial statements can be found on pages 9-10 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Public Defender uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Public Defender has only one category of funds: governmental funds.

Governmental Funds Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the

focus with fund statements is to provide a distinct view of the governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

The fund financial statements can be found on pages 12-15 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The index of the notes is found on page 17 with the actual notes beginning immediately afterwards

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Public Defender's budgetary comparisons

### FINANCIAL ANALYSIS OF THE PUBLIC DEFENDER

Net assets are an indicator of the Public Defender's financial position from year to year. The following is a summary of net assets:

### SUMMARY OF NET ASSETS Governmental Activities

	6/30/12	<u>6/30/11</u>
Assets		
Current and other assets	\$ 67,141.87	\$ 121,728.60
Investments	300,000.00	355,000 00
Capital assets, net	6,988.15	6,832.92
Total Assets	374,130.02	483,561.52
Liabilities		
Current liabilities	1,481.39	4,008.70

Net Assets		
Invested in GFA, net of related debt	6,988.15	6,832.92
Unrestricted	365,660.48	472,719.90
Total Net Assets	372,648.63	479,552.82

Net assets decreased by \$106,904 during the year ended June 30, 2012. This decrease was anticipated as the Public Defender did not receive any state funding. A summary of these changes is as follows:

### SUMMARY OF CHANGES IN NET ASSETS Governmental Activities

	<u>6/30/12</u>		<u>6/30/11</u>	
Revenues				
Operating grants and contributions	\$	00	\$	.00
General revenues:				
Fines and forfeitures	162,40	9.73	157	,312.48
Refunds/reimbursements		.00		284.67
Interest earned	8,58	34 87	7	,932.83
Total Revenues	170,99	94.60	165	,529.98
Expenses	277,89	98 79	284	<u>,240 40</u>
Change in Net Assets	(106,90	)4.19)	(118	<u>,710.42</u> )

### CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets The Public Defender has \$6,988 invested in general fixed assets at June 30, 2012. Capital assets purchased in the current year included a computer and filing cabinet.

Long-Term Obligations The Public Defender has no long-term debt.

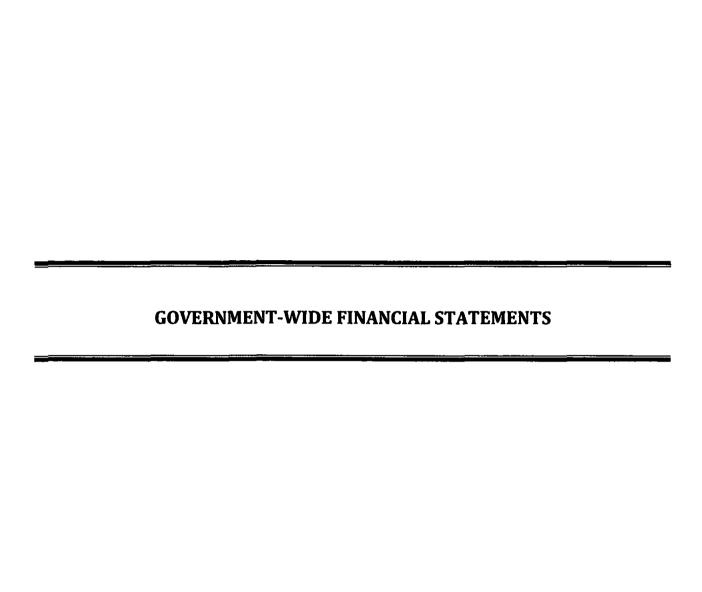
### **BUDGETARY HIGHLIGHTS**

The Public Defender received \$10,995 more than it anticipated, and expenditures were \$57,626 less than budgeted amounts. Overall, this resulted in a favorable increase in fund balances of \$68,621 over that which was anticipated.

A budget to actual comparison can be found in the required supplementary information later in this report.

### REQUEST FOR INFORMATON

A copy of this report or additional information can be obtained by writing or contacting the Office of the Public Defender, P. O. Box 68, Clinton, Louisiana 70722 or P. O. Box 575, St. Francisville, LA 70775, (225) 683-3620.



# THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA STATEMENT OF NET ASSETS JUNE 30, 2012

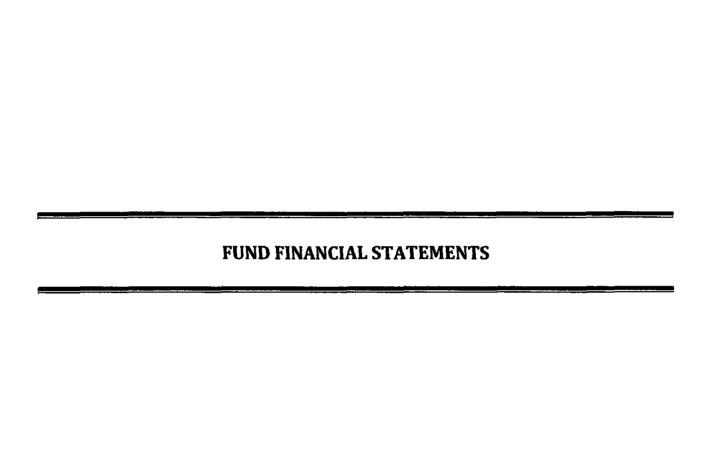
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### **ASSETS**

\$ 54,598 60
12,543 27
300,000 00
6,988 15
374,130 02
1,481 39
6,988 15
365,660 48
372,648 63

## THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2012

				Program	n Revenue	es		Net Re	venues (Expenses)
Functions/Programs	 Expenses		rges for	Gra	ipital ints & ibutions	Gra	rating nts & ibutions	G 	overnmental Activities
Governmental Activities General government	\$ 8,510.61	\$	-	\$	-	\$	-	\$	(8,510.61)
Public defense	 269,388 18		<del>-</del>					<del></del>	(269,388 18)
Total Governmental Activities	 277,898.79	<del></del>	-		<b>-</b>				(277,898 79)
		•	ral Reve						
			nes and fo		S				162,409.73
		Int	erest ear	ned					8,584.87
					Total G	eneral R	evenues	<del></del>	170,994 60
		Ch	ange in l	Vet Asse	ets				(106,904 19)
		Ne	t Assets,	beginn	ng				479,552 82
		Ne	t Assets,	ending				e	372,648 63



### THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA **BALANCE SHEET JUNE 30, 2012**

<b>ASSETS</b>	A	S	S	E	T	S
---------------	---	---	---	---	---	---

<u>ASSETS</u>	
Cash and cash equivalents	\$ 54,598.60
Receivables, net	12,543 27
Investments	300,000 00
TOTAL ASSETS	367,141.87
LIABILITIES AND NET ASSETS	
Liabilities	
Payroll and related payables	1,481.39
Fund Balances	
Unassigned	365,660 48
TOTAL LIABILITIES AND FUND BALANCES	367,141.87

# THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS JUNE 30, 2012

Total Fund Balances - Total Governmental Funds	\$ 365,660.48
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet	6,988.15
Total Net Assets - Governmental Activities	372,648.63

# THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2012

		Total Governmental Funds
REVENUES		4 4 6 4 4 0 0 5 1 0
Fines and forfeitures		\$ 162,409.73
Interest earned	m . 1 n	8,584.87
	Total Revenues	170,994.60
EXPENDITURES		
General government		7,590.91
Public defense		269,388.18
Capital outlay		1,074.93
	Total Expenditures	278,054.02
	Deficiency of Revenues over Expenditures/Change in Fund Balances	(107,059.42)
Fund Balances, beginning		472,719.90
Fund Balances, ending		365,660.48

# THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2012

Net Change in Fund Balances - Total Governmental Funds

\$ (107,059 42)

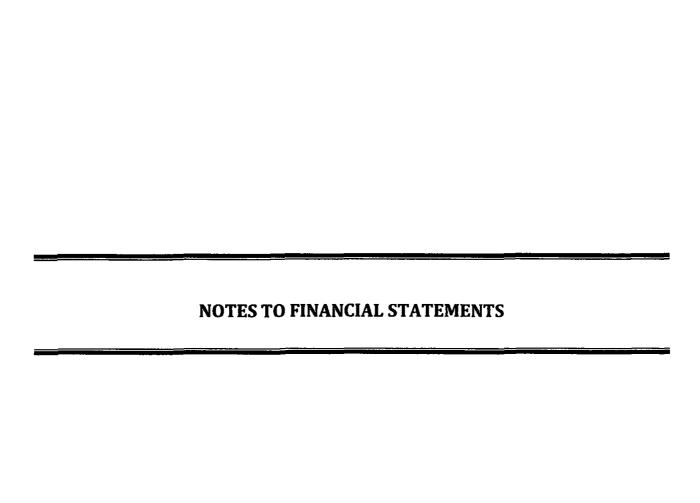
Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation differed from capital outlay charged in the current period

155.23

Change in Net Assets - Governmental Activities

(106,904.19)



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### INTRODUCTION

The Twentieth Judicial District Public Defender Board was established for the Twentieth Judicial District by Louisiana Revised Statute 15·144 – 15:148 On August 15, 2007, the Board was abolished and authority transferred to the District Public Defender by Act No 307 known as the Public Defender Act

The main purpose of the Public Defender is to provide legal counsel for public defendants.

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practice of the Public Defender conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the Governmental Accounting Standards Public Defender (GASB) which is the standard-setting body for establishing governmental accounting and financial reporting principles

The following is a summary of certain significant accounting policies:

Financial Reporting Entity: Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Public Defender includes all funds which are controlled by or dependent on the Public Defender which was determined on the basis of oversight responsibility, including accountability for fiscal and budget matters, designation of management or governing authority and authority to issue debt. While the Public Defender is a part of the district court system, state statute gives each district Public Defender control over its operations. It operates autonomously from the State of Louisiana and independently from the district court system and, therefore, issues its own financial statements

Government-Wide Accounting: In accordance with Government Accounting Standards Statement No. 34, the Public Defender has presented a statement of net assets and statement of activities for the Public Defender as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental-type and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

### Eliminating Internal Activity

Inter-fund receivables and payables are eliminated in the statement of net assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses from one function to another or within the same function is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

### Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net assets.

### Program Revenues

The statement of activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Public Defender. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are restricted for a specific use.

### Direct/Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Public Defender has chosen not to do so.

### **Operating Revenues**

Proprietary funds separately report operating and non-operating revenues Revenues from transactions of an entity's main operation are considered operating revenues. All other revenues, which are reported as cash flows from capital or non-capital financing and investing, are reported as non-operating revenues.

### Restricted Net Assets

Restricted net assets are those for which a constraint has been imposed either externally or by law. The Public Defender recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net assets are used.

Fund Accounting: The Public Defender uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate entity with a self-balancing set of accounts. The Public Defender has only one category governmental. Each category, in turn, is divided into separate fund types. The fund classification and a description of each existing fund type follow

Governmental Funds: Governmental funds account for all of the Public Defender's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations Governmental funds include:

1. General Fund – is the general operating fund of the Public Defender and accounts for all financial resources, except those required to be accounted for in other funds.

Basis of Accounting/Measurement Focus: The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type and business-type activities are included in the statement of net assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund

Governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Revenues are recognized when measurable and available, and expenditures are recorded when the related fund liability is incurred. An exception is unmatured principal and interest on general long-term debt which is recognized when due The Public Defender considers all revenues available if they are collected within sixty days after year-end. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated.

Budgets and Budgetary Accounting: The Public Defender is not required under Louisiana Revised Statutes to have public meetings on the adoption of its budget. The Public Defender prepares an annual budget for review by the Louisiana Public Defender Board. It is reviewed periodically during the year

Cash and Cash Equivalents: Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety (90) days or less. Under state law, the Public Defender may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments: Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed ninety days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

Capital Assets: The Public Defender's assets are recorded at historical cost. Depreciation is recorded using the straight-line method over the useful lives of the assets of 5 years for equipment and 7-10 years for office furniture. The Public Defender's capitalization policy includes adding all assets with a value of \$1,000 or more. However, assets that are less in value may be capitalized if their use will benefit more than one period such as recording equipment or chairs.

Long-Term Obligations: In the government-wide financial statements, debt principal payments of both governmental and business-type activities are reported as decreases in the balance of the liability on the statement of net assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

The Public Defender does not have any long-term debt.

Net Assets/Fund Balances: In the statement of net assets, the difference between a government's assets and habilities is recorded as net assets. The three components of net assets are as follows:

Invested in Capital Assets, Net of Related Debt

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

### Restricted Net Assets

Net assets that are restricted by external sources, such as banks or by law, are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

### Unrestricted Net Assets

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the balance sheet of governmental funds, fund balances are segregated as follows

Non-spendable

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

### Restricted

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

### Committed

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

### Assigned

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

### Unassigned

This category represents that portion of equity that are available for any purpose.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### NOTE 2 - CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La Revised Statute 39 1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand. There is no custodial credit risk associated with these funds.

### NOTE 3 – INVESTMENTS

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured and unregistered, not registered in the name of the entity or are held either by the counter-party or the counter-party's trust department or agent by not in the entity's name. Investments of the Public Defender are certificates of deposit held by the counter-party in the Public Defender's name. They are secured from risk by \$250,000 of federal deposit insurance and pledged collateral. A summary of these investments is as follows at June 30, 2012.

	<u>Cost</u>	<u>Fair Value</u>	Gain (Loss)
Certificates of Deposit:			
The Highlands Bank	\$ 300,000,00	\$ 300,000.00	\$ .00

### NOTE 4 - RECEIVABLES

The following is a summary of governmental funds receivables at June 30, 2012.

Sheriffs \$ 12,543.27

### NOTE 5 – ACCOUNTS AND OTHER PAYABLES

The following is a summary of governmental funds payables at June 30, 2012:

Payroll withholdings/taxes

\$ 1,481.39

### NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS

The Public Defender does not offer any post-employment benefits to its employees.

NOTE 7 – GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2012, the major sources of governmental fund revenues and expenditures were as follows:

Revenues. State Government		\$	.00
Local Government Statutory fines, forfeitures, fee, court costs and other		162	,409.73
Investment Earnings	<u>8,584 87</u>		
Total Revenues		\$ <u>170</u>	<u>,994.60</u>
Expenditures.  Personnel Services and Benefits  Salaries  Payroll taxes  Total	\$ 140,270.50 <u>9,416.96</u>	\$ 149	,687.46
Professional Development Dues, licenses and registrations Travel Other Total	605.00 2,068.59 <u>44.17</u>	2	,717.76
Operating Costs Library and research Contract services – attorney/legal Contract services – other Lease – office Supplies Utilities and telephone Other Total	522 30 105,700.00 6,282 41 4,800.00 2,311.01 3,787.56 1,170 59	124	,573.87
Capital Outlay		<u>1</u>	<u>,074.93</u>
Total Expenditures		\$ <u>278</u>	.054.02

### NOTE 8 – RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year ended June 30, 2012, that require disclosure in the accompanying financial statements

### **NOTE 9 – LITIGATION AND CLAIMS**

The Public Defender is not involved in any litigation and is not aware of any claims outstanding that require disclosure in the accompanying financial statements.

### NOTE 10 - SUBSEQUENT EVENTS

There have been no events subsequent to year-end through the date of the issuance of this report that would materially impact the accompanying financial statements.

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### REQUIRED SUPPLEMENTAL INFORMATION (PART 2 OF 2)

# THE DISTRICT PUBLIC DEFENDER TWENTIETH JUDICIAL DISTRICT OF LOUISIANA BUDGETARY COMPARISON SCHEDULE GENERAL FUND YEAR ENDED JUNE 30, 2012

	Dudantad	A	Actual Amounts	Variance with Final Budget Positive
		Budgeted Amounts (Budgetary		
POTER TO	<u>Original</u>	<u>Final</u>	<u>Basis</u> )	(Negative)
REVENUES	0.454.000.00		0.100.00.00	
Fines and forfeitures	\$ 154,000.00	\$ 154,000.00	\$ 162,409.73	\$ 8,409.73
Interest earned	6,000.00	6,000 00	8,584 87	2,584.87
Total Revenues	160,000 00	160,000.00	170,994 60	10,994 60
EXPENDITURES				
General government	12,295 00	12,295 00	7,590.91	4,704.09
Public defense	320,885 00	320,885.00	269,388.18	51,496.82
Capital outlay	2,500.00	2,500.00	1,074.93	1,425 07
Total Expenditures	335,680.00	335,680.00	278,054.02	57,625 98
Change in Fund Balances	(175,680.00)	(175,680.00)	(107,059.42)	68,620.58
Fund Balances, beginning	472,719.90	472,719 90	472,719 90	-
Fund Balances, ending	297,039.90	297,039.90	365,660.48	68,620.58



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### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Rhonda Covington
The District Public Defender
Twentieth Judicial District of Louisiana
P O. Box 68
Clinton, Louisiana 70722

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Twentieth Judicial District Public Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Board's compliance with certain laws and regulations during the year ended June 30, 2012, included in the accompanying Louisiana Attestation Questionnaire. Management of the Twentieth Judicial District Public Defender Board is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law) or LSA-RS 39:1551-39. 1775 (the state procurement code), whichever is applicable.

There were no expenditures in excess of \$20,000 for material and supplies or \$100,000 for public works made during the year.

### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure no. 3) appeared on the list provided by management in agreed-upon procedure no. 2.

### **Budgeting**

5 Obtain a copy of the legally adopted budget and all amendments.

The Board provided us with a copy of the original and amended budget.

6. Trace the budget adoption and amendments to the minute book.

N/A

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceeded budgeted amounts by 5% or more. If applicable for agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures to determine if actual expenditures exceeded budgeted amounts by 10% or more per category or 5% of more in total.

There were no exceptions noted.

### Accounting and Reporting

- 8 Randomly select six disbursements made during the period under examination and:
  - (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Public Defender.

### **Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42.1 through 42.12 (the open meetings law).

The Board does not hold monthly meetings.

### **Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness

We inspected copies of all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds or like indebtedness.

### **Advances and Bonuses**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advances or gifts

We inspected payroll records for the year and noted no instances that would indicate payments to employees that would constitute bonuses, advances or gifts

### **Prior Comments and Recommendations**

The prior year report, dated December 19, 2011, did not include any comments or unresolved matters

We were not engaged to perform, and did not perform an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of management of the Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under LSA-RS 24:513, this report is distributed by the Legislative Auditor as a public document.

Mary Sue Stages, CPA

Maryone Stags, CAA

A Professional Accounting Corporation

Baker, LA

December 10, 2012

### LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Government)

Mary Sue Stages, CPA, APAC P. O. Box 30 Baker, Louisiana 70704-0030

In connection with your review of our financial statements as of June 30, 2012, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of September 13, 2012

### **Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [X] No [ ]

### Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124

Yes No[]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [ ] No [ ]

### Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [ ] No [ ]

### Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [X] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39.92, as applicable.

Yes [X] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [X] No [ ]

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ ] No [ ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410 65

Yes [X] No [ ]

### **Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations. We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Public Defender 9/12/12 Date

Signatures as applicable